



**UNDERGROUND STORAGE TANK
MAINTENANCE FEE
ANNOTATIONS**

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FEE ANNOTATIONS

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Federal Government—U.S. Post Office and Federal Credit Unions

Federal Credit Unions and the U.S. Post Office are instrumentalities of the federal government and are not subject to the Underground Storage Tank Maintenance Fee. Under Section 25299.21, “owner” does not include the federal government. 1/20/94; 2/28/90.

Indian Land

The Underground Storage Tank Fee does not apply to underground storage tanks located on Indian lands. The federal Environmental Protection Agency, not the State Water Resources Control Board, regulates underground storage tanks on Indian reservations. The state does not require the owners of underground storage tanks located on Indian lands to obtain permits for the tanks, whether they are operated by Indians or non-Indians. 12/17/92.

Leases of Underground Storage Tank

The owner of an underground storage tank who leases the tank to another person is not relieved of liability under the Underground Storage Tank Maintenance Fee Law by virtue of an agreement between the owner and the lessee stating that the lessee is responsible for the payment of the tax. The owner is free to seek reimbursement from the lessee for the fees paid. 8/26/93. |

Mixture of Petroleum Products

The placement of a mixture of petroleum and other hazardous materials such as solvents, oils, grease and water, into an underground storage tank is subject to the Underground Storage Tank Fee. 11/19/96.

Not-Petroleum Products

Health and Safety Code Section 25299.22 defines petroleum as “crude oil, or any fraction thereof, which is liquid at standard conditions of temperature and pressure, which means at 60 degrees Fahrenheit and 14.7 pounds per square inch absolute”. In order to qualify as petroleum, a product must be a blend of hydrocarbons derived from crude oil through processes such as separation, conversion, upgrading, and finishing.

The following products **do not** meet the definition of petroleum products and are not subject to the fee:

- 111 Trichloroelthane
- Acetone
- Aqua Ammonia 26%
- Caustic Potash 50% (Potassium Hydroxide)
- Caustic Soda 50% (Sodium Hydroxide)
- Deionized Water
- Ethylene Glycol
- Glacial Acetic Acid
- Glycol Ether EB
- Hydrofluoric Acid
- Hydrogen Peroxide 35%
- Hydrogen Peroxide 50%
- Isopropyl Alcohol

Not-Petroleum Products (Contd.)

Isopropyl Alcohol Anhy
Methanol
Methyl Ethyl Ketone
Methylene Chloride
Muriatic Acid 20 (Hydrochloric Acid)
Nitric Acid 42
Phosphoric Acid 75%
Propylene Glycol Ind
Propylene Glycol Tech
Sulfuric Acid 66
Toluene
Well Water
Xylene
10/12/95A. Am. 2002-1. (Am 2003-1).

School Districts

Health and Safety Code Section 25299.21 defines “owner” to include “any city, county, or district, or any agency or department thereof, but . . . not . . . the state or any agency or department thereof, or the federal government.” A school district is a “district” and is, therefore, an “owner” and liable for the fee. 4/20/93.

Schools

The University of California and California State University systems are agencies or departments of the state and are exempt from the Underground Storage Tank Fee. Community college districts and public elementary and secondary school districts are created by local action and are therefore not exempt from the fee. Private schools are also subject to the fee as the exemption only applies to state or federal entities. 6/3/96.

Transfer of Petroleum Between Underground Tanks

The fee applies every time petroleum is placed in an underground storage tank, and there is no exception for the transfer of petroleum between tanks, whether owned by the same person or not. Therefore, if 100 gallons of petroleum were routed through ten different tanks owned by the same person, the fee would be calculated based on 1,000 gallons of petroleum being placed in underground storage tanks. 2/15/91.

“Underground Storage Tank”

Pursuant to Health and Safety Code Section 25281(x)(1)(A), the definition of “underground storage tank” does not include a “tank with a capacity of 1100 gallons or less which is located on a farm and which stores motor vehicle fuel used primarily for agricultural purposes . . . ” Under this definition, a 1000 gallon tank owned by an honor farm and used for fueling tractors on the site is exempt from the fee. 3/22/91.

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Vaulted Tanks

Certain below-ground tanks are excluded from the definition of underground storage tank and/or exempted from the registration and fee requirements. Underground vaults are usually manufactured out of concrete and installed underground, like a cellar, for the purpose of containing petroleum storage tanks. Not all tanks contained in vaulted systems are excluded or exempted from the fee. However, a system which provides adequate secondary containment, permits visual inspection of the entire exterior surfaces of the tanks, including the underside and all connected piping, and which is inspected on a daily basis would meet the requirements for exemption if approved by the local permitting agency. 10/12/95.

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<i>Annotation Title</i>	<i>Edition</i>
Credit Interest 7/24/95	2000–1
<u>Lessee of Land 1/31/95</u>	<u>2003–1</u>
<u>School Districts—Transportation Agency 7/07/92</u>	<u>2003–1</u>
<u>“Underground Storage Tank”—Federal Definition 1/09/91</u>	<u>2003–1</u>

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